

REVENUE SECRETARIAT.

Floods.

READ—

Letter No. D. 1—24-25, dated the 19th December 1924, from the Revenue Commissioner in Mysore, recommending sanction to the proposal made by the Deputy Commissioner, Mysore District, for an additional allotment of Rs. 10,000 for grant of Takavi loans and also to the extension of the time limit for the grant of loans at concession rate of interest from 31st December 1924 to 31st March 1925 as ordered in para 5 of Government Order No. R. 1020-1225—R. M. 3-24-54, dated the 8th August 1924.

ORDER No. R. 3854-6—R. M. 3-24-174, DATED 5TH JANUARY 1925.

An additional allotment of Rs. 10,000 is sanctioned.

2. This will be included in the statement of emergent expenditure which will be placed before the Legislative Council at its next Session.

3. The time for grant of loans at concession rates to sufferers from floods will also be extended up to 31st March 1925 in the case of the Mysore District.

K. V. ANANTARAMAN,
Secretary to Government,
Revenue Department.

FINANCIAL SECRETARIAT.

Financial Branch.

ORDER No. FL. 3779-838—G. F. 3-24-2, DATED 5TH JANUARY 1925.

The Department of Electrical Works is one of the most important commercial concerns owned and worked by Government, and the magnitude of its monetary transactions will be evident from the following figures taken from the estimates for the current year:—

Revenue—Receipts	..	..	Rs. 47 Lakhs.
Expenditure	..	..	" 8 do
Capital outlay	..	..	" 10 do
Charges met from Depreciation Fund	..	..	" 6 do
Stores—Receipts	..	..	" 12 do
Stores—Issues	..	..	" 18 do
Total	..	..	" 96 do

The total volume of annual financial operations is thus nearly a crore of rupees and with the growing demand for power the business of the Department is bound to expand further. Large Capital and Renewal works have to be carried out by the Department periodically and such works, when in progress and substantially to its financial responsibilities. The Electrical Department is the buyer and consumer of large quantities of foreign and local materials and it has accordingly to keep all the complicated accounts relating to stores. The number of lighting and power installations is already about eight thousand and the work of keeping the Demand, Collection and Balance accounts of consumers of power is thus very heavy and requires trained supervision for its proper performance. The maintenance and operation of the concern as well as the execution of Capital Revenue and Depreciation Fund works necessitate a variety of charges, calling for different methods of accounting and audit, according to their nature. In view of the magnitude and character of its financial transactions, the Department requires within itself, an organisation, capable of exercising efficient control over them, but such an organisation does not now exist.

2. Under the existing system, the audit work of the Department is highly centralised as it is conducted in the Comptroller's Office and it is practically limited to such scrutiny of expenditure as is possible on material furnished for the purpose by the Department. What little of audit in respect of Revenue there is, is relegated to local inspections made in the course of hurried visits paid by the Inspecting Assistant of the Comptroller to the Sectional Offices of the Department and nothing more than a test audit is possible during such visits. Even as regard expenditure, the work in the Comptroller's Office is confined mostly to an examination of payments after they are made and the value